



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Adams County**

Unit Code: **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,420,031**

Equalized Assessed Valuation: **\$719,005,105**

Population: **67,040**

Employees:

Full Time:	340
Part Time:	25
Salaries Paid:	\$10,580,563

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$18,325,004	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$273	\$277	\$260
Revenue Collected During FY 05:	\$23,695,569	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$21,495,209	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$353	\$400	\$394
Per Capita Expenditures:	\$321	\$384	\$376
Revenues over (under) Expenditures:	\$2,200,360	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	399.81%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$85,939,069	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$1,282	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,999,491	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,362,599	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$4,885,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$73	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Alexander County

Unit Code: 002/000/00

County: ALEXANDER

Fiscal Year End: 11/30/2005

Accounting Method: Combination

Appropriation or Budget: \$7,721,846

Equalized Assessed Valuation: \$35,818,714

Population: 9,327

Employees:

Full Time: 60

Part Time: 18

Salaries Paid: \$1,785,461

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,209,594	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$344	\$443	\$379
Revenue Collected During FY 05:	\$4,930,042	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$4,757,672	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$529	\$533	\$529
Per Capita Expenditures:	\$510	\$520	\$495
Revenues over (under) Expenditures:	\$172,370	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	71.08%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,381,964	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$363	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,300,141	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$81,823	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$11,487

Averages

\$154,700

Medians

\$34,641

Per Capita Debt:

\$1

\$23

\$5

General Obligation Debt over EAV:

0.00%

0.12%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$

\$89,647

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$16

\$

Revenue Collected During FY 05:

\$

\$216,129

\$

Expenditures During FY 05:

\$

\$218,825

\$

Per Capita Revenue:

\$

\$38

\$

Per Capita Expenditures:

\$

\$39

\$

Operating Income (loss):

\$

-\$2,696

\$

Ratio of Retained Earnings to Expenditures:

0.00%

41.80%

0.00%

Ending Retained Earnings for FY 05:

\$

\$86,952

\$

Per Capita Ending Retained Earnings:

\$

\$16

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Bond County

Unit Code: 003/000/00 **County:** BOND

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$9,199,315

Equalized Assessed Valuation: \$133,610,795

Population: 18,027

Employees:

Full Time:	93
Part Time:	28
Salaries Paid:	\$3,320,998

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,845,568	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$324	\$277	\$260
Revenue Collected During FY 05:	\$8,721,004	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,934,588	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$484	\$400	\$394
Per Capita Expenditures:	\$496	\$384	\$376
Revenues over (under) Expenditures:	-\$213,584	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	68.67%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,135,674	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$340	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,032,739	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$3,205,496	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,327,608	\$7,048,549	\$1,584,136
Per Capita Debt:	\$129	\$108	\$56
General Obligation Debt over EAV:	1.14%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Boone County

Unit Code: 004/000/00

County: BOONE

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,540,326

Equalized Assessed Valuation:

\$831,781,625

Population:

48,229

Employees:

Full Time:

296

Part Time:

Salaries Paid:

\$7,811,779

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$16,660,207	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$345	\$277	\$260
Revenue Collected During FY 05:	\$19,260,431	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$19,963,385	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$399	\$400	\$394
Per Capita Expenditures:	\$414	\$384	\$376
Revenues over (under) Expenditures:	-\$702,954	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	77.15%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,402,662	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$319	\$303	\$269

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$16,846,592	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$7,780,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$161	\$108	\$56
General Obligation Debt over EAV:	0.94%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$14,570	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$216,894	\$1,748,403	\$
Expenditures During FY 05:	\$280,185	\$1,924,829	\$
Per Capita Revenue:	\$4	\$35	\$
Per Capita Expenditures:	\$6	\$35	\$
Operating Income (loss):	-\$63,291	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	13.72%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$38,439	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$1	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Brown County**

Unit Code: **005/000/00**

County: **BROWN**

Fiscal Year End: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,943,028**

Equalized Assessed Valuation: **\$46,828,633**

Population: **6,950**

Employees:

Full Time: **61**

Part Time: **58**

Salaries Paid: **\$1,256,708**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,896,030	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$273	\$443	\$379
Revenue Collected During FY 05:	\$3,715,167	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$3,331,694	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$535	\$533	\$529
Per Capita Expenditures:	\$479	\$520	\$495
Revenues over (under) Expenditures:	\$383,473	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	68.39%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$2,278,517	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$328	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$2,278,517	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,557	\$154,700	\$34,641
Per Capita Debt:	\$2	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Bureau County**

Unit Code: **006/000/00** County: **BUREAU**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$18,051,720**

Equalized Assessed Valuation: **\$469,073,934**

Population: **35,330**

Employees:

Full Time:	250
Part Time:	90
Salaries Paid:	\$6,334,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,325,034	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$236	\$277	\$260
Revenue Collected During FY 05:	\$13,801,790	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$14,283,250	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$391	\$400	\$394
Per Capita Expenditures:	\$404	\$384	\$376
Revenues over (under) Expenditures:	-\$481,460	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	57.10%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$8,155,293	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$231	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$350,522	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,680,186	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$128,990	\$7,048,549	\$1,584,136
Per Capita Debt:	\$4	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$1,079,145	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$31	\$30	\$
Revenue Collected During FY 05:	\$3,925,207	\$1,748,403	\$
Expenditures During FY 05:	\$4,019,603	\$1,924,829	\$
Per Capita Revenue:	\$111	\$35	\$
Per Capita Expenditures:	\$114	\$35	\$
Operating Income (loss):	-\$94,396	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	-28.94%	112.85%	0.00%
Ending Retained Earnings for FY 05:	-\$1,163,116	\$3,199,851	\$
Per Capita Ending Retained Earnings:	-\$33	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Calhoun County**

Unit Code: **007/000/00** County: **CALHOUN**

Fiscal Year End: **8/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,540,468**

Equalized Assessed Valuation: **\$49,552,617**

Population: **5,084**

Employees:

Full Time: **50**

Part Time: **7**

Salaries Paid: **\$1,780,441**

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,046,881	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$599	\$443	\$379
Revenue Collected During FY 05:	\$3,395,322	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$3,908,871	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$668	\$533	\$529
Per Capita Expenditures:	\$769	\$520	\$495
Revenues over (under) Expenditures:	-\$513,549	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	64.81%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$2,533,332	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$498	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$2,533,332	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$154,700	\$34,641
Per Capita Debt:	\$	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$240,255	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$47	\$16	\$
Revenue Collected During FY 05:	\$98,219	\$216,129	\$
Expenditures During FY 05:	\$59,188	\$218,825	\$
Per Capita Revenue:	\$19	\$38	\$
Per Capita Expenditures:	\$12	\$39	\$
Operating Income (loss):	\$39,031	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	471.86%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$279,286	\$86,952	\$
Per Capita Ending Retained Earnings:	\$55	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Carroll County**

Unit Code: **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,632,381**

Equalized Assessed Valuation: **\$284,803,632**

Population: **16,248**

Employees:

Full Time:	64
Part Time:	51
Salaries Paid:	\$2,190,245

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,367,277	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$269	\$277	\$260
Revenue Collected During FY 05:	\$6,872,035	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,258,804	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$423	\$400	\$394
Per Capita Expenditures:	\$385	\$384	\$376
Revenues over (under) Expenditures:	\$613,231	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	78.64%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,921,875	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$303	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$1,531,069	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,167,291	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,799,190	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$182,963

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$11

\$108

\$56

General Obligation Debt over EAV:

0.00%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Cass County

Unit Code: 009/000/00

County: CASS

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,800,359

Equalized Assessed Valuation: \$106,331,292

Population: 138,980

Employees:

Full Time: 36

Part Time: 19

Salaries Paid: \$3,055,008

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,048,833	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$44	\$277	\$260
Revenue Collected During FY 05:	\$7,389,477	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,685,034	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$53	\$400	\$394
Per Capita Expenditures:	\$55	\$384	\$376
Revenues over (under) Expenditures:	-\$295,557	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	76.16%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,852,692	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$42	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,852,692	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$58,479	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Champaign County

Unit Code: 010/000/00

County: CHAMPAIGN

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$138,573,264

Equalized Assessed Valuation:

\$2,587,805,754

Population:

184,905

Employees:

Full Time:

802

Part Time:

64

Salaries Paid:

\$29,403,543

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$38,699,592	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$209	\$277	\$260
Revenue Collected During FY 05:	\$58,303,250	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$58,405,545	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$315	\$400	\$394
Per Capita Expenditures:	\$316	\$384	\$376
Revenues over (under) Expenditures:	-\$102,295	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	65.42%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$38,206,244	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$207	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,005,479	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,933,666	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$52,703,484	\$7,048,549	\$1,584,136
Per Capita Debt:	\$285	\$108	\$56
General Obligation Debt over EAV:	2.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,274,269	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$18	\$30	\$
Revenue Collected During FY 05:	\$10,367,326	\$1,748,403	\$
Expenditures During FY 05:	\$11,520,833	\$1,924,829	\$
Per Capita Revenue:	\$56	\$35	\$
Per Capita Expenditures:	\$62	\$35	\$
Operating Income (loss):	-\$1,153,507	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	18.36%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$2,114,845	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$11	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Christian County

Unit Code: 011/000/00 **County:** CHRISTIAN

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,296,985

Equalized Assessed Valuation: \$382,781,104

Population: 34,418

Employees:

Full Time:	169
Part Time:	63
Salaries Paid:	\$4,666,745

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$10,994,610	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$319	\$277	\$260
Revenue Collected During FY 05:	\$9,915,070	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$10,318,014	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$288	\$400	\$394
Per Capita Expenditures:	\$300	\$384	\$376
Revenues over (under) Expenditures:	-\$402,944	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	104.53%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$10,785,710	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$313	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$980,378	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,306,802	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,418,339	\$7,048,549	\$1,584,136
Per Capita Debt:	\$70	\$108	\$56
General Obligation Debt over EAV:	0.57%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Clark County

Unit Code: 012/000/00

County: CLARK

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,215,790

Equalized Assessed Valuation:

\$148,523,919

Population:

17,008

Employees:

Full Time:

65

Part Time:

108

Salaries Paid:

\$2,621,789

Blended Component Units

Number Submitted = 3

911 Emergency

Ambulance

Board of Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,967,137	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$233	\$277	\$260
Revenue Collected During FY 05:	\$9,701,728	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,744,419	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$570	\$400	\$394
Per Capita Expenditures:	\$514	\$384	\$376
Revenues over (under) Expenditures:	\$957,309	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	60.67%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,305,355	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$312	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,021,941	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$7,726,159	\$7,048,549	\$1,584,136
Per Capita Debt:	\$454	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Clay County

Unit Code: 013/000/00

County: CLAY

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,092,840

Equalized Assessed Valuation:

\$99,675,788

Population:

14,460

Employees:

Full Time:

200

Part Time:

100

Salaries Paid:

\$8,304,094

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,986,346	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$276	\$277	\$260
Revenue Collected During FY 05:	\$5,948,354	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,830,613	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$411	\$400	\$394
Per Capita Expenditures:	\$403	\$384	\$376
Revenues over (under) Expenditures:	\$117,741	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	70.31%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,099,499	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$284	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,111,861	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,987,638	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$7,150,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$494	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$511,550	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$35	\$30	\$
Revenue Collected During FY 05:	\$190,767	\$1,748,403	\$
Expenditures During FY 05:	\$95,342	\$1,924,829	\$
Per Capita Revenue:	\$13	\$35	\$
Per Capita Expenditures:	\$7	\$35	\$
Operating Income (loss):	\$95,425	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	636.63%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$606,975	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$42	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Clinton County

Unit Code: 014/000/00 **County:** CLINTON

Fiscal Year End: 11/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$15,413,467

Equalized Assessed Valuation: \$380,587,997

Population: 33,944

Employees:

Full Time:	91
Part Time:	114
Salaries Paid:	\$4,555,219

Blended Component Units

Number Submitted = 1
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,895,633	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$292	\$277	\$260
Revenue Collected During FY 05:	\$14,094,543	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$11,471,120	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$415	\$400	\$394
Per Capita Expenditures:	\$338	\$384	\$376
Revenues over (under) Expenditures:	\$2,623,423	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	105.48%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$12,100,037	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$356	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,090	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,967,590	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$3,960,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$117	\$108	\$56
General Obligation Debt over EAV:	0.39%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Coles County

Unit Code: 015/000/00 **County:** COLES

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$18,078,875

Equalized Assessed Valuation: \$532,198,916

Population: 53,196

Employees:

Full Time:	203
Part Time:	29
Salaries Paid:	\$7,292,759

Blended Component Units

Number Submitted = 1
Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,860,280	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$185	\$277	\$260
Revenue Collected During FY 05:	\$15,807,466	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$16,409,324	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$297	\$400	\$394
Per Capita Expenditures:	\$308	\$384	\$376
Revenues over (under) Expenditures:	-\$601,858	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	55.83%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,161,282	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$172	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$912,451	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,520,318	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,242,984	\$7,048,549	\$1,584,136
Per Capita Debt:	\$42	\$108	\$56
General Obligation Debt over EAV:	0.19%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$192,111	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$4	\$30	\$
Revenue Collected During FY 05:	\$318,452	\$1,748,403	\$
Expenditures During FY 05:	\$331,304	\$1,924,829	\$
Per Capita Revenue:	\$6	\$35	\$
Per Capita Expenditures:	\$6	\$35	\$
Operating Income (loss):	-\$12,852	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	54.11%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$179,259	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$3	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Crawford County

Unit Code: 017/000/00

County: CRAWFORD

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,672,594

Equalized Assessed Valuation:

\$224,591,790

Population:

19,898

Employees:

Full Time:

77

Part Time:

35

Salaries Paid:

\$2,534,283

Blended Component Units

Number Submitted = 3

708 Board

Crawford County 911 Board

Crawford County Health Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,902,971	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$347	\$277	\$260
Revenue Collected During FY 05:	\$8,937,919	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,574,580	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$449	\$400	\$394
Per Capita Expenditures:	\$431	\$384	\$376
Revenues over (under) Expenditures:	\$363,339	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	84.74%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,266,310	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$365	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,833,522	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	-\$60,572	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,060,815	\$7,048,549	\$1,584,136
Per Capita Debt:	\$53	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Cumberland County

Unit Code: 018/000/00

County: CUMBERLAN

Fiscal Year End: 11/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,225,989

Equalized Assessed Valuation: \$88,416,027

Population: 11,253

Employees:

Full Time: 66

Part Time: 24

Salaries Paid: \$1,685,491

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,366,071	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$121	\$277	\$260
Revenue Collected During FY 05:	\$3,993,542	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$3,435,333	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$355	\$400	\$394
Per Capita Expenditures:	\$305	\$384	\$376
Revenues over (under) Expenditures:	\$558,209	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	49.33%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$1,694,497	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$151	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$245,354	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$437,743	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$3,083,858	\$7,048,549	\$1,584,136
Per Capita Debt:	\$274	\$108	\$56
General Obligation Debt over EAV:	3.23%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **De Witt County**

Unit Code: **020/000/00** County: **DEWITT**

Fiscal Year End: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,360,049**

Equalized Assessed Valuation: **\$396,649,110**

Population: **16,516**

Employees:

Full Time:	150
Part Time:	15
Salaries Paid:	\$3,729,586

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,776,269	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$895	\$277	\$260
Revenue Collected During FY 05:	\$10,100,512	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$9,171,640	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$612	\$400	\$394
Per Capita Expenditures:	\$555	\$384	\$376
Revenues over (under) Expenditures:	\$928,872	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	166.83%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,300,798	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$926	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$450,000	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$14,686,017	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$450,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$27	\$108	\$56
General Obligation Debt over EAV:	0.11%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$91,467	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$6	\$30	\$
Revenue Collected During FY 05:	\$343,186	\$1,748,403	\$
Expenditures During FY 05:	\$543,019	\$1,924,829	\$
Per Capita Revenue:	\$21	\$35	\$
Per Capita Expenditures:	\$33	\$35	\$
Operating Income (loss):	-\$199,833	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	16.87%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$91,634	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$6	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Dekalb County

Unit Code: 019/000/00 **County:** DEKALB

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$55,679,900

Equalized Assessed Valuation: \$1,534,517,472

Population: 94,040

Employees:

Full Time:	402
Part Time:	268
Salaries Paid:	\$19,574,875

Blended Component Units

Number Submitted = 2

Dekalb County Forest Preserve District
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$16,941,175	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$180	\$277	\$260
Revenue Collected During FY 05:	\$36,831,813	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$31,862,977	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$392	\$400	\$394
Per Capita Expenditures:	\$339	\$384	\$376
Revenues over (under) Expenditures:	\$4,968,836	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	74.12%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$23,617,303	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$251	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,217,411	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$22,651,912	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$18,048,306	\$7,048,549	\$1,584,136
Per Capita Debt:	\$192	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$9,538,452	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$101	\$30	\$
Revenue Collected During FY 05:	\$10,966,759	\$1,748,403	\$
Expenditures During FY 05:	\$10,764,615	\$1,924,829	\$
Per Capita Revenue:	\$117	\$35	\$
Per Capita Expenditures:	\$114	\$35	\$
Operating Income (loss):	\$202,144	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	90.47%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$9,738,475	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$104	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Douglas County**

Unit Code: **021/000/00** County: **DOUGLAS**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,610,513**

Equalized Assessed Valuation: **\$256,128,582**

Population: **19,464**

Employees:

Full Time:	64
Part Time:	25
Salaries Paid:	\$2,096,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,072,033	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$363	\$277	\$260
Revenue Collected During FY 05:	\$6,532,860	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,865,608	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$336	\$400	\$394
Per Capita Expenditures:	\$301	\$384	\$376
Revenues over (under) Expenditures:	\$667,252	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	134.95%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,915,422	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$407	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,803,245	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,368,847	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,674,620	\$7,048,549	\$1,584,136
Per Capita Debt:	\$86	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **DUPAGE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$608,910,218**

Equalized Assessed Valuation: **\$34,791,533,054**

Population: **929,113**

Employees:

Full Time:	3,060
Part Time:	295
Salaries Paid:	\$150,474,989

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$164,231,608	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$177	\$223	\$234
Revenue Collected During FY 05:	\$279,580,533	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$265,624,985	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$301	\$369	\$360
Per Capita Expenditures:	\$286	\$330	\$321
Revenues over (under) Expenditures:	\$13,955,548	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	63.63%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$169,021,632	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$182	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,232,470	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$173,802,452	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$368,465,232	\$214,597,044	\$248,690,612
Per Capita Debt:	\$397	\$372	\$400
General Obligation Debt over EAV:	0.48%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$105,087,081	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$113	\$111	\$65
Revenue Collected During FY 05:	\$40,018,865	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$50,110,390	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$43	\$35	\$43
Per Capita Expenditures:	\$54	\$36	\$41
Operating Income (loss):	-\$10,091,525	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	199.98%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$100,208,666	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$108	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00**

County: **EDGAR**

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,943,087

Equalized Assessed Valuation:

\$211,983,096

Population:

19,396

Employees:

Full Time:

83

Part Time:

40

Salaries Paid:

\$2,840,422

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,752,930	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$142	\$277	\$260
Revenue Collected During FY 05:	\$7,723,975	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,481,828	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$398	\$400	\$394
Per Capita Expenditures:	\$386	\$384	\$376
Revenues over (under) Expenditures:	\$242,147	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	52.58%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,933,739	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$203	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,325,514	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,552,225	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$154,471

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$8

\$108

\$56

General Obligation Debt over EAV:

0.06%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$

\$3,146,397

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Edwards County

Unit Code: 024/000/00

County: EDWARDS

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,743,897

Equalized Assessed Valuation: \$50,580,980

Population: 6,971

Employees:

Full Time: 31

Part Time: 10

Salaries Paid: \$831,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,151,981	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$165	\$443	\$379
Revenue Collected During FY 05:	\$2,955,891	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,589,463	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$424	\$533	\$529
Per Capita Expenditures:	\$371	\$520	\$495
Revenues over (under) Expenditures:	\$366,428	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	58.92%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$1,525,661	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$219	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$1,525,661	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$885,000	\$154,700	\$34,641
Per Capita Debt:	\$127	\$23	\$5
General Obligation Debt over EAV:	1.39%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Effingham County

Unit Code: 025/000/00

County: EFFINGHAM

Fiscal Year End: 11/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$24,408,326

Equalized Assessed Valuation: \$430,401,252

Population: 34,264

Employees:

Full Time: 147

Part Time: 40

Salaries Paid: \$5,242,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,615,919	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$281	\$277	\$260
Revenue Collected During FY 05:	\$13,379,269	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,864,273	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$390	\$400	\$394
Per Capita Expenditures:	\$405	\$384	\$376
Revenues over (under) Expenditures:	-\$485,004	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	65.86%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,130,915	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$266	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$9,130,915	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$10,586,360

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$309

\$108

\$56

General Obligation Debt over EAV:

2.32%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **FAYETTE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,107,390**

Equalized Assessed Valuation: **\$155,243,808**

Population: **21,802**

Employees:

Full Time:	96
Part Time:	47
Salaries Paid:	\$3,637,679

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,770,158	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$173	\$277	\$260
Revenue Collected During FY 05:	\$8,175,756	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,701,382	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$375	\$400	\$394
Per Capita Expenditures:	\$353	\$384	\$376
Revenues over (under) Expenditures:	\$474,374	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	54.81%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,220,762	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$194	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,669,472	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: **027/000/00**

County: **FORD**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,649,485

Equalized Assessed Valuation:

\$175,345,110

Population:

14,275

Employees:

Full Time:

52

Part Time:

23

Salaries Paid:

\$1,947,981

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,064,597	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$285	\$277	\$260
Revenue Collected During FY 05:	\$4,890,313	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$4,813,709	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$343	\$400	\$394
Per Capita Expenditures:	\$337	\$384	\$376
Revenues over (under) Expenditures:	\$76,604	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	86.10%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,144,819	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$290	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,735	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,059,681	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$665,097	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$47	\$30	\$
Revenue Collected During FY 05:	\$54,376	\$1,748,403	\$
Expenditures During FY 05:	\$19,470	\$1,924,829	\$
Per Capita Revenue:	\$4	\$35	\$
Per Capita Expenditures:	\$1	\$35	\$
Operating Income (loss):	\$34,906	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	3595.29%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$700,003	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$49	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00** County: **FULTON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$23,598,291**

Equalized Assessed Valuation: **\$316,475,423**

Population: **38,250**

Employees:

Full Time:	191
Part Time:	53
Salaries Paid:	\$6,480,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,543,429	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$223	\$277	\$260
Revenue Collected During FY 05:	\$17,680,077	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$16,359,247	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$462	\$400	\$394
Per Capita Expenditures:	\$428	\$384	\$376
Revenues over (under) Expenditures:	\$1,320,830	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	59.88%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,795,426	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$256	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,765	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,150,911	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$1,612,308

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$42

\$108

\$56

General Obligation Debt over EAV:

0.13%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$880,555

\$3,146,397

\$

Per Capita Beginning Retained Earnings for FY 05:

\$23

\$30

\$

Revenue Collected During FY 05:

\$1,851,014

\$1,748,403

\$

Expenditures During FY 05:

\$2,085,747

\$1,924,829

\$

Per Capita Revenue:

\$48

\$35

\$

Per Capita Expenditures:

\$55

\$35

\$

Operating Income (loss):

-\$234,733

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

44.41%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$926,321

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$24

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Gallatin County**

Unit Code: **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,205,583**

Equalized Assessed Valuation: **\$41,081,930**

Population: **6,445**

Employees:

Full Time:	24
Part Time:	29
Salaries Paid:	\$638,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,836,468	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$750	\$443	\$379
Revenue Collected During FY 05:	\$3,148,658	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,932,365	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$489	\$533	\$529
Per Capita Expenditures:	\$455	\$520	\$495
Revenues over (under) Expenditures:	\$216,293	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	163.00%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$4,779,755	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$742	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$102,164	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$3,246,053	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$14,249	\$154,700	\$34,641
Per Capita Debt:	\$2	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Greene County

Unit Code: 031/000/00 **County:** GREENE

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,449,695

Equalized Assessed Valuation: \$132,375,455

Population: 14,581

Employees:

Full Time:	78
Part Time:	37
Salaries Paid:	\$2,405,182

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,223,328	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$290	\$277	\$260
Revenue Collected During FY 05:	\$6,309,511	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,063,273	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$433	\$400	\$394
Per Capita Expenditures:	\$416	\$384	\$376
Revenues over (under) Expenditures:	\$246,238	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	73.95%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,483,711	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$308	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$172,065	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,730,313	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Grundy County**

Unit Code: **032/000/00** County: **GRUNDY**

Fiscal Year End: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$24,789,834**

Equalized Assessed Valuation: **\$1,260,681,200**

Population: **43,838**

Employees:

Full Time:	240
Part Time:	230
Salaries Paid:	\$10,781,924

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,805,915	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$178	\$277	\$260
Revenue Collected During FY 05:	\$19,963,821	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$18,646,566	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$455	\$400	\$394
Per Capita Expenditures:	\$425	\$384	\$376
Revenues over (under) Expenditures:	\$1,317,255	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	48.56%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,054,806	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$207	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,241,048	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,813,758	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,550,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$127	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$1,460,905	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$33	\$30	\$
Revenue Collected During FY 05:	\$4,151,951	\$1,748,403	\$
Expenditures During FY 05:	\$5,009,819	\$1,924,829	\$
Per Capita Revenue:	\$95	\$35	\$
Per Capita Expenditures:	\$114	\$35	\$
Operating Income (loss):	-\$857,868	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	-46.28%	112.85%	0.00%
Ending Retained Earnings for FY 05:	-\$2,318,773	\$3,199,851	\$
Per Capita Ending Retained Earnings:	-\$53	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Hamilton County**

Unit Code: **033/000/00**

County: **HAMILTON**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,512,595

Equalized Assessed Valuation:

\$55,877,607

Population:

8,499

Employees:

Full Time:

34

Part Time:

6

Salaries Paid:

\$983,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,178,323	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$374	\$443	\$379
Revenue Collected During FY 05:	\$4,500,206	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$4,451,809	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$529	\$533	\$529
Per Capita Expenditures:	\$524	\$520	\$495
Revenues over (under) Expenditures:	\$48,397	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	85.11%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,788,984	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$446	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$3,024,406	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$28,960

Averages

\$154,700

Medians

\$34,641

Per Capita Debt:

\$3

\$23

\$5

General Obligation Debt over EAV:

0.00%

0.12%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$

\$89,647

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$16

\$

Revenue Collected During FY 05:

\$

\$216,129

\$

Expenditures During FY 05:

\$

\$218,825

\$

Per Capita Revenue:

\$

\$38

\$

Per Capita Expenditures:

\$

\$39

\$

Operating Income (loss):

\$

-\$2,696

\$

Ratio of Retained Earnings to Expenditures:

0.00%

41.80%

0.00%

Ending Retained Earnings for FY 05:

\$

\$86,952

\$

Per Capita Ending Retained Earnings:

\$

\$16

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Henderson County

Unit Code: 036/000/00

County: HENDERSON

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,124,153

Equalized Assessed Valuation: \$85,327,755

Population: 8,046

Employees:

Full Time: 68

Part Time: 29

Salaries Paid: \$2,036,935

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,086,236	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$384	\$443	\$379
Revenue Collected During FY 05:	\$5,025,034	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$4,789,869	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$625	\$533	\$529
Per Capita Expenditures:	\$595	\$520	\$495
Revenues over (under) Expenditures:	\$235,165	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	69.68%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,337,445	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$415	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$402,307	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$3,294,335	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$54,413

Averages

\$154,700

Medians

\$34,641

Per Capita Debt:

\$7

\$23

\$5

General Obligation Debt over EAV:

0.00%

0.12%

0.00%

Enterprise Funds

Amounts

Averages

Medians

Beginning Retained Earnings for FY 05:

\$

\$89,647

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$16

\$

Revenue Collected During FY 05:

\$

\$216,129

\$

Expenditures During FY 05:

\$

\$218,825

\$

Per Capita Revenue:

\$

\$38

\$

Per Capita Expenditures:

\$

\$39

\$

Operating Income (loss):

\$

-\$2,696

\$

Ratio of Retained Earnings to Expenditures:

0.00%

41.80%

0.00%

Ending Retained Earnings for FY 05:

\$

\$86,952

\$

Per Capita Ending Retained Earnings:

\$

\$16

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Henry County

Unit Code: 037/000/00

County: HENRY

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$26,114,335

Equalized Assessed Valuation: \$626,187,147

Population: 51,020

Employees:

Full Time: 349

Part Time: 296

Salaries Paid: \$11,475,710

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,407,621	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$282	\$277	\$260
Revenue Collected During FY 05:	\$20,543,221	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$18,582,658	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$403	\$400	\$394
Per Capita Expenditures:	\$364	\$384	\$376
Revenues over (under) Expenditures:	\$1,960,563	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	83.19%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,458,978	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$303	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,374,874	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$12,962,929	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$4,820,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$94	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,221,226	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$102	\$30	\$
Revenue Collected During FY 05:	\$4,251,735	\$1,748,403	\$
Expenditures During FY 05:	\$4,732,379	\$1,924,829	\$
Per Capita Revenue:	\$83	\$35	\$
Per Capita Expenditures:	\$93	\$35	\$
Operating Income (loss):	-\$480,644	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	110.84%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$5,245,502	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$103	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Iroquois County

Unit Code: 038/000/00 **County:** IROQUOIS

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$17,489,377

Equalized Assessed Valuation: \$390,389,220

Population: 31,334

Employees:

Full Time:	108
Part Time:	18
Salaries Paid:	\$4,138,060

Blended Component Units

Number Submitted = 2

FORD-IROQUOIS PUBLIC HEALTH DEPART

IROQUOIS EMERGENCY SERVICES BOARD

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,407,641	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$300	\$277	\$260
Revenue Collected During FY 05:	\$13,378,901	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,209,311	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$427	\$400	\$394
Per Capita Expenditures:	\$422	\$384	\$376
Revenues over (under) Expenditures:	\$169,590	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	73.06%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,650,831	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$308	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,302,197	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,435,462	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,465,634	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$47	\$30	\$
Revenue Collected During FY 05:	\$650,055	\$1,748,403	\$
Expenditures During FY 05:	\$600,328	\$1,924,829	\$
Per Capita Revenue:	\$21	\$35	\$
Per Capita Expenditures:	\$19	\$35	\$
Operating Income (loss):	\$49,727	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	240.16%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$1,441,761	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$46	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00 County: JACKSON

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$31,372,186

Equalized Assessed Valuation: \$499,721,902

Population: 58,271

Employees:

Full Time:	392
Part Time:	96
Salaries Paid:	\$14,856,401

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$12,780,206	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$219	\$277	\$260
Revenue Collected During FY 05:	\$15,129,017	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$15,633,113	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$260	\$400	\$394
Per Capita Expenditures:	\$268	\$384	\$376
Revenues over (under) Expenditures:	-\$504,096	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	78.53%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$12,276,110	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$211	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,572,257	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$26,812	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$849,296	\$7,048,549	\$1,584,136
Per Capita Debt:	\$15	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$4,819,394	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$83	\$30	\$
Revenue Collected During FY 05:	\$11,017,259	\$1,748,403	\$
Expenditures During FY 05:	\$10,857,745	\$1,924,829	\$
Per Capita Revenue:	\$189	\$35	\$
Per Capita Expenditures:	\$186	\$35	\$
Operating Income (loss):	\$159,514	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	45.86%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$4,978,908	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$85	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jasper County

Unit Code: 040/000/00

County: JASPER

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,730,154

Equalized Assessed Valuation:

\$205,086,064

Population:

10,117

Employees:

Full Time:

84

Part Time:

30

Salaries Paid:

\$3,234,268

Blended Component Units

Number Submitted = 1

Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,932,724	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$389	\$277	\$260
Revenue Collected During FY 05:	\$7,522,502	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,516,762	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$744	\$400	\$394
Per Capita Expenditures:	\$743	\$384	\$376
Revenues over (under) Expenditures:	\$5,740	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	56.66%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,258,806	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$421	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,107,102	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$151,703	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$603,157	\$7,048,549	\$1,584,136
Per Capita Debt:	\$60	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$798,313	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$79	\$30	\$
Revenue Collected During FY 05:	\$1,293,075	\$1,748,403	\$
Expenditures During FY 05:	\$1,253,369	\$1,924,829	\$
Per Capita Revenue:	\$128	\$35	\$
Per Capita Expenditures:	\$124	\$35	\$
Operating Income (loss):	\$39,706	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	63.21%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$792,277	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$78	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jefferson County

Unit Code: 041/000/00 **County:** JEFFERSON

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,312,054

Equalized Assessed Valuation: \$405,173,116

Population: 40,389

Employees:

Full Time:	133
Part Time:	32
Salaries Paid:	\$5,338,269

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,017,605	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$99	\$277	\$260
Revenue Collected During FY 05:	\$12,242,229	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,255,163	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$303	\$400	\$394
Per Capita Expenditures:	\$328	\$384	\$376
Revenues over (under) Expenditures:	-\$1,012,934	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	18.42%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$2,441,505	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$60	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,925,421	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	-\$3,580,019	\$9,882,029	\$5,864,842



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$16,957,668	\$7,048,549	\$1,584,136
Per Capita Debt:	\$420	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jersey County

Unit Code: 042/000/00

County: JERSEY

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$8,158,386

Equalized Assessed Valuation:

\$260,712,329

Population:

21,668

Employees:

Full Time:

72

Part Time:

21

Salaries Paid:

\$2,536,593

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,800,275	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$314	\$277	\$260
Revenue Collected During FY 05:	\$7,836,070	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,646,435	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$362	\$400	\$394
Per Capita Expenditures:	\$307	\$384	\$376
Revenues over (under) Expenditures:	\$1,189,635	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	120.21%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,989,910	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$369	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,948,747	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,530,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$71	\$108	\$56
General Obligation Debt over EAV:	0.59%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jo Daviess County

Unit Code: 043/000/00

County: JO DAVIESS

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,492,562

Equalized Assessed Valuation:

\$548,866,997

Population:

22,390

Employees:

Full Time:

115

Part Time:

22

Salaries Paid:

\$4,638,379

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,370,897	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$419	\$277	\$260
Revenue Collected During FY 05:	\$12,592,632	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$11,467,735	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$562	\$400	\$394
Per Capita Expenditures:	\$512	\$384	\$376
Revenues over (under) Expenditures:	\$1,124,897	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	90.77%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$10,408,896	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$465	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,733,464	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,876,991	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Johnson County

Unit Code: 044/000/00

County: JOHNSON

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,564,922

Equalized Assessed Valuation:

\$79,642,521

Population:

12,997

Employees:

Full Time:

69

Part Time:

24

Salaries Paid:

\$1,997,779

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,018,206	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$463	\$277	\$260
Revenue Collected During FY 05:	\$6,117,985	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,122,859	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$471	\$400	\$394
Per Capita Expenditures:	\$394	\$384	\$376
Revenues over (under) Expenditures:	\$995,126	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	136.90%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,013,332	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$540	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,267,597	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,312,934	\$9,882,029	\$5,864,842



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,432,800	\$7,048,549	\$1,584,136
Per Capita Debt:	\$110	\$108	\$56
General Obligation Debt over EAV:	0.99%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$96,584	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$7	\$30	\$
Revenue Collected During FY 05:	\$210,303	\$1,748,403	\$
Expenditures During FY 05:	\$213,867	\$1,924,829	\$
Per Capita Revenue:	\$16	\$35	\$
Per Capita Expenditures:	\$16	\$35	\$
Operating Income (loss):	-\$3,564	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	43.49%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$93,020	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$7	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00

County: KANE

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$310,687,910

Equalized Assessed Valuation:

\$11,091,931,468

Population:

482,113

Employees:

Full Time:

1,304

Part Time:

85

Salaries Paid:

\$53,560,994

Blended Component Units

Number Submitted = 1

Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$97,618,802	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$202	\$223	\$234
Revenue Collected During FY 05:	\$132,678,062	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$124,500,514	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$275	\$369	\$360
Per Capita Expenditures:	\$258	\$330	\$321
Revenues over (under) Expenditures:	\$8,177,548	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	86.46%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$107,638,943	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$223	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$32,667,031	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$131,383,959	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$241,344,093	\$214,597,044	\$248,690,612
Per Capita Debt:	\$501	\$372	\$400
General Obligation Debt over EAV:	1.71%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$37,837,074	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$78	\$111	\$65
Revenue Collected During FY 05:	\$5,600,642	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$4,180,218	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$12	\$35	\$43
Per Capita Expenditures:	\$9	\$36	\$41
Operating Income (loss):	\$1,420,424	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	829.37%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$34,669,683	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$72	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Kankakee County

Unit Code: 046/000/00

County: KANKAKEE

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$83,994,871

Equalized Assessed Valuation: \$1,753,808,052

Population: 107,972

Employees:

Full Time: 504

Part Time: 90

Salaries Paid: \$19,561,457

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$26,625,643	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$247	\$277	\$260
Revenue Collected During FY 05:	\$45,475,013	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$45,317,769	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$421	\$400	\$394
Per Capita Expenditures:	\$420	\$384	\$376
Revenues over (under) Expenditures:	\$157,244	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	59.72%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$27,064,184	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$251	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,981,546	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,765,349	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$31,486,635

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$292

\$108

\$56

General Obligation Debt over EAV:

0.00%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$4,516,492

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$42

\$30

\$

Revenue Collected During FY 05:

\$2,669,723

\$1,748,403

\$

Expenditures During FY 05:

\$2,636,443

\$1,924,829

\$

Per Capita Revenue:

\$25

\$35

\$

Per Capita Expenditures:

\$24

\$35

\$

Operating Income (loss):

\$33,280

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

169.91%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$4,479,468

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$41

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00** County: **KENDALL**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,084,557**

Equalized Assessed Valuation: **\$2,201,000,000**

Population: **79,514**

Employees:

Full Time:	165
Part Time:	20
Salaries Paid:	\$11,532,748

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,010,936	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$214	\$277	\$260
Revenue Collected During FY 05:	\$34,581,180	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$30,832,323	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$435	\$400	\$394
Per Capita Expenditures:	\$388	\$384	\$376
Revenues over (under) Expenditures:	\$3,748,857	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	66.19%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$20,407,556	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$257	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,438,942	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$16,508,781	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,745,446	\$7,048,549	\$1,584,136
Per Capita Debt:	\$148	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00**

County: **KNOX**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$35,609,418

Equalized Assessed Valuation:

\$618,600,779

Population:

53,884

Employees:

Full Time:

404

Part Time:

179

Salaries Paid:

\$11,272,096

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,310,451	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$210	\$277	\$260
Revenue Collected During FY 05:	\$18,396,160	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$17,410,331	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$341	\$400	\$394
Per Capita Expenditures:	\$323	\$384	\$376
Revenues over (under) Expenditures:	\$985,829	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	89.77%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,628,886	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$290	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,920,553	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$13,976,902	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,949,779	\$7,048,549	\$1,584,136
Per Capita Debt:	\$203	\$108	\$56
General Obligation Debt over EAV:	1.50%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,266,024	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$61	\$30	\$
Revenue Collected During FY 05:	\$10,247,050	\$1,748,403	\$
Expenditures During FY 05:	\$8,782,530	\$1,924,829	\$
Per Capita Revenue:	\$190	\$35	\$
Per Capita Expenditures:	\$163	\$35	\$
Operating Income (loss):	\$1,464,520	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	133.65%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$11,737,802	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$218	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Lake County

Unit Code: 049/000/00

County: Lake

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$573,656,642

Equalized Assessed Valuation:

\$106,589,671

Population:

702,682

Employees:

Full Time:

2,450

Part Time:

404

Salaries Paid:

\$140,272,051

Blended Component Units

Number Submitted = 3

Lake County ETSB

Lake County Forest Preserve

Lake County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$212,516,104	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$302	\$223	\$234
Revenue Collected During FY 05:	\$323,936,346	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$306,401,848	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$461	\$369	\$360
Per Capita Expenditures:	\$436	\$330	\$321
Revenues over (under) Expenditures:	\$17,534,498	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	75.19%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$230,369,965	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$328	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,176,912	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$178,113,244	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$256,037,130	\$214,597,044	\$248,690,612
Per Capita Debt:	\$364	\$372	\$400
General Obligation Debt over EAV:	190.02%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$274,249,367	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$390	\$111	\$65
Revenue Collected During FY 05:	\$45,095,978	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$46,799,582	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$64	\$35	\$43
Per Capita Expenditures:	\$67	\$36	\$41
Operating Income (loss):	-\$1,703,604	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	593.44%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$277,725,103	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$395	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$62,006,013**

Equalized Assessed Valuation: **\$1,945,478,422**

Population: **112,335**

Employees:

Full Time:	530
Part Time:	10
Salaries Paid:	\$18,353,680

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$17,012,442	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$151	\$277	\$260
Revenue Collected During FY 05:	\$42,614,498	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$36,805,945	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$379	\$400	\$394
Per Capita Expenditures:	\$328	\$384	\$376
Revenues over (under) Expenditures:	\$5,808,553	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	61.41%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$22,601,394	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$201	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,326,628	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$15,278,011	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$22,006,883	\$7,048,549	\$1,584,136
Per Capita Debt:	\$196	\$108	\$56
General Obligation Debt over EAV:	1.06%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	-\$173,216	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	-\$2	\$30	\$
Revenue Collected During FY 05:	\$5,591,727	\$1,748,403	\$
Expenditures During FY 05:	\$5,502,281	\$1,924,829	\$
Per Capita Revenue:	\$50	\$35	\$
Per Capita Expenditures:	\$49	\$35	\$
Operating Income (loss):	\$89,446	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	-1.52%	112.85%	0.00%
Ending Retained Earnings for FY 05:	-\$83,770	\$3,199,851	\$
Per Capita Ending Retained Earnings:	-\$1	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Lawrence County

Unit Code: 051/000/00 **County:** LAWRENCE

Fiscal Year End: 11/30/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,697,654

Equalized Assessed Valuation: \$90,166,312

Population: 15,994

Employees:

Full Time:	43
Part Time:	7
Salaries Paid:	\$1,590,110

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,885,539	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$180	\$277	\$260
Revenue Collected During FY 05:	\$6,175,776	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,529,173	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$386	\$400	\$394
Per Capita Expenditures:	\$346	\$384	\$376
Revenues over (under) Expenditures:	\$646,603	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	64.41%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,561,287	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$223	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$629,446	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,931,839	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,555,964	\$7,048,549	\$1,584,136
Per Capita Debt:	\$97	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$316,824	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$20	\$30	\$
Revenue Collected During FY 05:	\$236,757	\$1,748,403	\$
Expenditures During FY 05:	\$185,034	\$1,924,829	\$
Per Capita Revenue:	\$15	\$35	\$
Per Capita Expenditures:	\$12	\$35	\$
Operating Income (loss):	\$51,723	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	199.18%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$368,547	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$23	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00 County: LEE

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,805,945

Equalized Assessed Valuation: \$530,174,992

Population: 36,062

Employees:

Full Time:	142
Part Time:	78
Salaries Paid:	\$5,925,706

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$7,622,764	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$211	\$277	\$260
Revenue Collected During FY 05:	\$14,615,233	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,176,806	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$405	\$400	\$394
Per Capita Expenditures:	\$365	\$384	\$376
Revenues over (under) Expenditures:	\$1,438,427	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	53.70%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,075,686	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$196	\$303	\$269

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,135,589	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,270,724	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,770,910	\$7,048,549	\$1,584,136
Per Capita Debt:	\$77	\$108	\$56
General Obligation Debt over EAV:	0.44%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Livingston County**

Unit Code: **053/000/00** County: **LIVINGSTON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,354,615**

Equalized Assessed Valuation: **\$510,493,396**

Population: **39,041**

Employees:

Full Time:	277
Part Time:	346
Salaries Paid:	\$8,931,902

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$28,452,272	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$729	\$277	\$260
Revenue Collected During FY 05:	\$16,302,639	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$21,358,734	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$418	\$400	\$394
Per Capita Expenditures:	\$547	\$384	\$376
Revenues over (under) Expenditures:	-\$5,056,095	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	104.42%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$22,302,472	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$571	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$35,048,195	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,014,816	\$7,048,549	\$1,584,136
Per Capita Debt:	\$26	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,355,529	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$60	\$30	\$
Revenue Collected During FY 05:	\$4,129,018	\$1,748,403	\$
Expenditures During FY 05:	\$4,599,838	\$1,924,829	\$
Per Capita Revenue:	\$106	\$35	\$
Per Capita Expenditures:	\$118	\$35	\$
Operating Income (loss):	-\$470,820	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	41.63%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$1,914,709	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$49	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Macon County

Unit Code: 055/000/00 **County:** MACON

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$58,224,101

Equalized Assessed Valuation: \$1,310,728,120

Population: 111,175

Employees:

Full Time:	492
Part Time:	49
Salaries Paid:	\$17,987,158

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$21,662,522	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$195	\$277	\$260
Revenue Collected During FY 05:	\$42,643,198	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$40,152,130	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$384	\$400	\$394
Per Capita Expenditures:	\$361	\$384	\$376
Revenues over (under) Expenditures:	\$2,491,068	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	62.19%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$24,969,874	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$225	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,402,105	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$21,694,693	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$1,173,325

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$11

\$108

\$56

General Obligation Debt over EAV:

0.00%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Macoupin County**

Unit Code: **056/000/00**

County: **MACOUPIN**

Fiscal Year End: **8/31/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,075,454**

Equalized Assessed Valuation: **\$430,999,702**

Population: **49,019**

Employees:

Full Time: **175**

Part Time: **50**

Salaries Paid: **\$6,467,793**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,080,076	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$226	\$277	\$260
Revenue Collected During FY 05:	\$15,661,232	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$15,680,903	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$319	\$400	\$394
Per Capita Expenditures:	\$320	\$384	\$376
Revenues over (under) Expenditures:	-\$19,671	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	70.53%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$11,060,405	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$226	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$11,060,405	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Madison County**

Unit Code: **057/000/00** County: **MADISON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$96,626,098**

Equalized Assessed Valuation: **\$3,398,750,536**

Population: **262,987**

Employees:

Full Time:	937
Part Time:	168
Salaries Paid:	\$40,143,014

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$71,492,332	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$272	\$277	\$260
Revenue Collected During FY 05:	\$99,001,983	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$93,269,611	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$376	\$400	\$394
Per Capita Expenditures:	\$355	\$384	\$376
Revenues over (under) Expenditures:	\$5,732,372	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	76.38%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$71,236,795	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$271	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,242,669	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$76,845,660	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,770,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$11	\$108	\$56
General Obligation Debt over EAV:	0.08%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$22,524,971	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$86	\$30	\$
Revenue Collected During FY 05:	\$1,675,225	\$1,748,403	\$
Expenditures During FY 05:	\$2,364,811	\$1,924,829	\$
Per Capita Revenue:	\$6	\$35	\$
Per Capita Expenditures:	\$9	\$35	\$
Operating Income (loss):	-\$689,586	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	923.35%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$21,835,385	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$83	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Marshall County**

Unit Code: **059/000/00**

County: **MARSHALL**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,265,645**

Equalized Assessed Valuation: **\$168,535,263**

Population: **13,180**

Employees:

Full Time: **36**

Part Time: **22**

Salaries Paid: **\$1,640,697**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,719,728	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$282	\$277	\$260
Revenue Collected During FY 05:	\$5,642,231	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,564,379	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$428	\$400	\$394
Per Capita Expenditures:	\$422	\$384	\$376
Revenues over (under) Expenditures:	\$77,852	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	68.25%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,797,580	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$288	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$3,681,769	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$311,490

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$24

\$108

\$56

General Obligation Debt over EAV:

0.03%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mason County**

Unit Code: **060/000/00**

County: **MASON**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,616,297

Equalized Assessed Valuation:

\$157,610,057

Population:

16,038

Employees:

Full Time:

68

Part Time:

57

Salaries Paid:

\$2,720,369

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,921,513	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$369	\$277	\$260
Revenue Collected During FY 05:	\$7,908,246	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,207,984	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$493	\$400	\$394
Per Capita Expenditures:	\$449	\$384	\$376
Revenues over (under) Expenditures:	\$700,262	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	93.26%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,721,891	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$419	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,407,202	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,020,891	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$252,297	\$7,048,549	\$1,584,136
Per Capita Debt:	\$16	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$972,043	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$61	\$30	\$
Revenue Collected During FY 05:	\$170,973	\$1,748,403	\$
Expenditures During FY 05:	\$204,885	\$1,924,829	\$
Per Capita Revenue:	\$11	\$35	\$
Per Capita Expenditures:	\$13	\$35	\$
Operating Income (loss):	-\$33,912	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	457.88%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$938,131	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$58	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Massac County**

Unit Code: **061/000/00** County: **MASSAC**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,263,895**

Equalized Assessed Valuation: **\$146,028,479**

Population: **15,000**

Employees:

Full Time:	79
Part Time:	4
Salaries Paid:	\$2,134,526

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,259,264	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$351	\$277	\$260
Revenue Collected During FY 05:	\$6,876,003	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,521,834	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$458	\$400	\$394
Per Capita Expenditures:	\$435	\$384	\$376
Revenues over (under) Expenditures:	\$354,169	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	86.07%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,613,433	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$374	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,869	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,478,359	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$694,099	\$7,048,549	\$1,584,136
Per Capita Debt:	\$46	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mc Donough County**

Unit Code: **062/000/00**

County: **MCDONOUGH**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,663,618**

Equalized Assessed Valuation: **\$281,812,256**

Population: **32,393**

Employees:

Full Time: **282**

Part Time: **86**

Salaries Paid: **\$7,794,490**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,142,842	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$251	\$277	\$260
Revenue Collected During FY 05:	\$11,787,807	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$12,120,470	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$364	\$400	\$394
Per Capita Expenditures:	\$374	\$384	\$376
Revenues over (under) Expenditures:	-\$332,663	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	64.53%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,820,935	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$241	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$8,964,277	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,287,216	\$7,048,549	\$1,584,136
Per Capita Debt:	\$71	\$108	\$56
General Obligation Debt over EAV:	0.24%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$3,809,058	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$118	\$30	\$
Revenue Collected During FY 05:	\$4,370,868	\$1,748,403	\$
Expenditures During FY 05:	\$4,248,625	\$1,924,829	\$
Per Capita Revenue:	\$135	\$35	\$
Per Capita Expenditures:	\$131	\$35	\$
Operating Income (loss):	\$122,243	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	92.53%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$3,931,301	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$121	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: **Mc Henry County**

Unit Code: **063/000/00**

County: **MCHENRY**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$196,834,931

Equalized Assessed Valuation:

\$7,705,547,977

Population:

303,990

Employees:

Full Time:

1,050

Part Time:

147

Salaries Paid:

\$44,659,763

Blended Component Units

Number Submitted = 1

McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$81,614,314	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$268	\$223	\$234
Revenue Collected During FY 05:	\$113,736,733	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$99,698,646	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$374	\$369	\$360
Per Capita Expenditures:	\$328	\$330	\$321
Revenues over (under) Expenditures:	\$14,038,087	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	95.22%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$94,934,426	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$312	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$61,238,252	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$39,567,120	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$48,563,043	\$214,597,044	\$248,690,612
Per Capita Debt:	\$160	\$372	\$400
General Obligation Debt over EAV:	0.50%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$10,089,294	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$33	\$111	\$65
Revenue Collected During FY 05:	\$13,034,702	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$8,535,899	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$43	\$35	\$43
Per Capita Expenditures:	\$28	\$36	\$41
Operating Income (loss):	\$4,498,803	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	170.90%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$14,588,097	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$48	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mc Lean County**

Unit Code: **064/000/00**

County: **MCLEAN**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,026,106**

Equalized Assessed Valuation: **\$2,782,765,456**

Population: **158,006**

Employees:

Full Time: **729**

Part Time: **162**

Salaries Paid: **\$28,426,235**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$21,059,651	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$133	\$277	\$260
Revenue Collected During FY 05:	\$67,790,049	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$63,737,197	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$429	\$400	\$394
Per Capita Expenditures:	\$403	\$384	\$376
Revenues over (under) Expenditures:	\$4,052,852	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	39.07%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$24,902,688	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$158	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$23,292,222	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$29,260,591	\$7,048,549	\$1,584,136
Per Capita Debt:	\$185	\$108	\$56
General Obligation Debt over EAV:	0.20%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,617,413	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$36	\$30	\$
Revenue Collected During FY 05:	\$6,089,292	\$1,748,403	\$
Expenditures During FY 05:	\$6,010,748	\$1,924,829	\$
Per Capita Revenue:	\$39	\$35	\$
Per Capita Expenditures:	\$38	\$35	\$
Operating Income (loss):	\$78,544	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	102.89%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$6,184,441	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$39	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Menard County

Unit Code: 065/000/00 **County:** MENARD

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$13,748,096

Equalized Assessed Valuation: \$175,688,002

Population: 12,750

Employees:

Full Time:	155
Part Time:	60
Salaries Paid:	\$4,381,147

Blended Component Units

Number Submitted = 2

Menard County Health Department
Public Building Commission of Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,778,407	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$453	\$277	\$260
Revenue Collected During FY 05:	\$5,416,085	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,731,668	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$425	\$400	\$394
Per Capita Expenditures:	\$450	\$384	\$376
Revenues over (under) Expenditures:	-\$315,583	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	95.94%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,498,824	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$431	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,303,798	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,690,135	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$675,000

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$53

\$108

\$56

General Obligation Debt over EAV:

0.07%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$3,370,510

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$264

\$30

\$

Revenue Collected During FY 05:

\$4,857,920

\$1,748,403

\$

Expenditures During FY 05:

\$4,505,220

\$1,924,829

\$

Per Capita Revenue:

\$381

\$35

\$

Per Capita Expenditures:

\$353

\$35

\$

Operating Income (loss):

\$352,700

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

81.84%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$3,687,210

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$289

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Mercer County**

Unit Code: **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,216,087**

Equalized Assessed Valuation: **\$181,070,167**

Population: **16,975**

Employees:

Full Time:	83
Part Time:	15
Salaries Paid:	\$2,858,076

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,154,294	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$245	\$277	\$260
Revenue Collected During FY 05:	\$9,144,438	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$9,015,252	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$539	\$400	\$394
Per Capita Expenditures:	\$531	\$384	\$376
Revenues over (under) Expenditures:	\$129,186	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	48.96%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,413,726	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$260	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$24,061	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,152,505	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$304,137	\$7,048,549	\$1,584,136
Per Capita Debt:	\$18	\$108	\$56
General Obligation Debt over EAV:	0.04%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Monroe County**

Unit Code: **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,536,006**

Equalized Assessed Valuation: **\$570,611,396**

Population: **27,619**

Employees:

Full Time:	200
Part Time:	100
Salaries Paid:	\$7,864,022

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$6,203,832	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$225	\$277	\$260
Revenue Collected During FY 05:	\$9,942,061	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$9,048,744	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$360	\$400	\$394
Per Capita Expenditures:	\$328	\$384	\$376
Revenues over (under) Expenditures:	\$893,317	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	75.70%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,849,501	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$248	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,376,466	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,216,626	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$26,876,094	\$7,048,549	\$1,584,136
Per Capita Debt:	\$973	\$108	\$56
General Obligation Debt over EAV:	3.85%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,527,549	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$200	\$30	\$
Revenue Collected During FY 05:	\$8,823,142	\$1,748,403	\$
Expenditures During FY 05:	\$7,739,370	\$1,924,829	\$
Per Capita Revenue:	\$319	\$35	\$
Per Capita Expenditures:	\$280	\$35	\$
Operating Income (loss):	\$1,083,772	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	79.24%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$6,132,342	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$222	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Montgomery County**

Unit Code: **068/000/00**

County: **MONTGOME**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,726,447**

Equalized Assessed Valuation: **\$306,055,560**

Population: **30,600**

Employees:

Full Time: **150**

Part Time: **92**

Salaries Paid: **\$5,342,420**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,833,522	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$321	\$277	\$260
Revenue Collected During FY 05:	\$14,046,451	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,036,271	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$459	\$400	\$394
Per Capita Expenditures:	\$426	\$384	\$376
Revenues over (under) Expenditures:	\$1,010,180	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	83.18%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$10,843,702	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$354	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$10,686,702	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$510,830	\$7,048,549	\$1,584,136
Per Capita Debt:	\$17	\$108	\$56
General Obligation Debt over EAV:		0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Morgan County**

Unit Code: **069/000/00**

County: **MORGAN**

Fiscal Year End: **8/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$14,694,508**

Equalized Assessed Valuation: **\$398,544,711**

Population: **36,397**

Employees:

Full Time: **158**

Part Time: **10**

Salaries Paid: **\$4,645,091**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$10,589,391	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$291	\$277	\$260
Revenue Collected During FY 05:	\$13,005,047	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$12,458,271	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$357	\$400	\$394
Per Capita Expenditures:	\$342	\$384	\$376
Revenues over (under) Expenditures:	\$546,776	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	89.39%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$11,136,167	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$306	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,682,026	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,285,662	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Moultrie County

Unit Code: 070/000/00

County: MOULTRIE

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,118,183

Equalized Assessed Valuation:

\$171,836,970

Population:

14,510

Employees:

Full Time:

61

Part Time:

42

Salaries Paid:

\$2,087,366

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,277,629	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$226	\$277	\$260
Revenue Collected During FY 05:	\$5,674,639	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,014,182	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$391	\$400	\$394
Per Capita Expenditures:	\$346	\$384	\$376
Revenues over (under) Expenditures:	\$660,457	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	75.30%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,775,614	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$260	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,534,673	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,140,342	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Ogle County

Unit Code: 071/000/00

County: OGLE

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$32,123,386

Equalized Assessed Valuation:

\$1,278,544,129

Population:

51,032

Employees:

Full Time:

326

Part Time:

327

Salaries Paid:

\$5,817,209

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,180,996	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$278	\$277	\$260
Revenue Collected During FY 05:	\$26,785,649	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$26,043,560	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$525	\$400	\$394
Per Capita Expenditures:	\$510	\$384	\$376
Revenues over (under) Expenditures:	\$742,089	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	50.62%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$13,182,113	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$258	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$22,572,331	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$15,091,558	\$7,048,549	\$1,584,136
Per Capita Debt:	\$296	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Peoria County

Unit Code: 072/000/00

County: PEORIA

Fiscal Year End:

12/31/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$96,107,520

Equalized Assessed Valuation:

\$2,508,181,674

Population:

183,328

Employees:

Full Time:

988

Part Time:

59

Salaries Paid:

\$37,279,567

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$30,735,729	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$168	\$277	\$260
Revenue Collected During FY 05:	\$72,516,114	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$65,616,917	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$396	\$400	\$394
Per Capita Expenditures:	\$358	\$384	\$376
Revenues over (under) Expenditures:	\$6,899,197	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	54.32%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$35,641,850	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$194	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$17,586,435	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$18,938,607	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,820,091	\$7,048,549	\$1,584,136
Per Capita Debt:	\$64	\$108	\$56
General Obligation Debt over EAV:	0.41%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$1,720,768	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$9	\$30	\$
Revenue Collected During FY 05:	\$13,126,183	\$1,748,403	\$
Expenditures During FY 05:	\$12,310,872	\$1,924,829	\$
Per Capita Revenue:	\$72	\$35	\$
Per Capita Expenditures:	\$67	\$35	\$
Operating Income (loss):	\$815,311	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	20.19%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$2,486,079	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$14	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Perry County**

Unit Code: **073/000/00**

County: **PERRY**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,304,634**

Equalized Assessed Valuation: **\$140,129,496**

Population: **23,094**

Employees:

Full Time: **102**

Part Time: **36**

Salaries Paid: **\$2,937,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,314,474	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$144	\$277	\$260
Revenue Collected During FY 05:	\$9,295,594	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,939,862	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$403	\$400	\$394
Per Capita Expenditures:	\$387	\$384	\$376
Revenues over (under) Expenditures:	\$355,732	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	43.05%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,848,789	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$167	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,548,356	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$300,433	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$861,310	\$7,048,549	\$1,584,136
Per Capita Debt:	\$37	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Pike County**

Unit Code: **075/000/00**

County: **PIKE**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,913,708

Equalized Assessed Valuation:

\$148,816,665

Population:

17,577

Employees:

Full Time:

90

Part Time:

20

Salaries Paid:

\$3,487,578

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,697,589	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$324	\$277	\$260
Revenue Collected During FY 05:	\$8,862,190	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,963,501	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$504	\$400	\$394
Per Capita Expenditures:	\$510	\$384	\$376
Revenues over (under) Expenditures:	-\$101,311	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	62.61%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,612,278	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$319	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$471,823	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,406,333	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$18,084	\$7,048,549	\$1,584,136
Per Capita Debt:	\$1	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Pope County**

Unit Code: **076/000/00**

County: **POPE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,628,460**

Equalized Assessed Valuation: **\$31,452,758**

Population: **4,390**

Employees:

Full Time: **25**

Part Time: **2**

Salaries Paid: **\$727,363**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,261,021	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$743	\$443	\$379
Revenue Collected During FY 05:	\$3,059,308	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$3,039,849	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$697	\$533	\$529
Per Capita Expenditures:	\$692	\$520	\$495
Revenues over (under) Expenditures:	\$19,459	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	121.58%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,695,722	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$842	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$1,680,896	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$15,732	\$154,700	\$34,641
Per Capita Debt:	\$4	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Putnam County**

Unit Code: **078/000/00** County: **PUTNAM**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,988,754**

Equalized Assessed Valuation: **\$123,073,224**

Population: **6,086**

Employees:

Full Time:	25
Part Time:	25
Salaries Paid:	\$765,545

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,017,642	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$332	\$443	\$379
Revenue Collected During FY 05:	\$3,113,741	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,643,420	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$512	\$533	\$529
Per Capita Expenditures:	\$434	\$520	\$495
Revenues over (under) Expenditures:	\$470,321	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	105.76%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$2,795,744	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$459	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$413,071	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$2,382,673	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$659,825	\$154,700	\$34,641
Per Capita Debt:	\$108	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Randolph County**

Unit Code: **079/000/00**

County: **RANDOLPH**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$13,153,248

Equalized Assessed Valuation:

\$324,068,519

Population:

33,122

Employees:

Full Time:

117

Part Time:

63

Salaries Paid:

\$4,064,156

Blended Component Units

Number Submitted = 2

Anna Wehrheim Memorial Old Folks Home

Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,911,852	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$178	\$277	\$260
Revenue Collected During FY 05:	\$9,900,322	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$11,064,979	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$299	\$400	\$394
Per Capita Expenditures:	\$334	\$384	\$376
Revenues over (under) Expenditures:	-\$1,164,657	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	41.91%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,637,195	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$140	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,160,614	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$2,530,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$76	\$108	\$56
General Obligation Debt over EAV:	0.48%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$5,491,234	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$166	\$30	\$
Revenue Collected During FY 05:	\$2,999,796	\$1,748,403	\$
Expenditures During FY 05:	\$3,009,841	\$1,924,829	\$
Per Capita Revenue:	\$91	\$35	\$
Per Capita Expenditures:	\$91	\$35	\$
Operating Income (loss):	-\$10,045	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	182.11%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$5,481,189	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$165	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Richland County**

Unit Code: **080/000/00** County: **RICHLAND**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,468,962**

Equalized Assessed Valuation: **\$155,875,729**

Population: **16,149**

Employees:

Full Time:	47
Part Time:	12
Salaries Paid:	\$1,772,797

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,526,720	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$342	\$277	\$260
Revenue Collected During FY 05:	\$6,047,199	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,411,642	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$374	\$400	\$394
Per Capita Expenditures:	\$335	\$384	\$376
Revenues over (under) Expenditures:	\$635,557	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	113.87%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,162,279	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$382	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$49,928	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,750,137	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$362,214	\$7,048,549	\$1,584,136
Per Capita Debt:	\$22	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Rock Island County**

Unit Code: **081/000/00**

County: **ROCK ISLAN**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$54,855,768**

Equalized Assessed Valuation: **\$2,015,104,855**

Population: **147,715**

Employees:

Full Time: **577**

Part Time: **95**

Salaries Paid: **\$23,188,834**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission

Rock Island Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$23,017,171	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$156	\$277	\$260
Revenue Collected During FY 05:	\$54,801,059	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$56,077,577	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$371	\$400	\$394
Per Capita Expenditures:	\$380	\$384	\$376
Revenues over (under) Expenditures:	-\$1,276,518	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	39.75%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$22,288,733	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$151	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,518,568	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$20,549,425	\$9,882,029	\$5,864,842



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$11,344,387	\$7,048,549	\$1,584,136
Per Capita Debt:	\$77	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Saline County

Unit Code: 082/000/00

County: SALINE

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$12,194,860

Equalized Assessed Valuation:

\$171,143,694

Population:

26,325

Employees:

Full Time:

130

Part Time:

Salaries Paid:

\$3,309,169

Blended Component Units

Number Submitted = 1

911

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,784,534	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$220	\$277	\$260
Revenue Collected During FY 05:	\$10,678,228	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$9,938,446	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$406	\$400	\$394
Per Capita Expenditures:	\$378	\$384	\$376
Revenues over (under) Expenditures:	\$739,782	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	65.65%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,524,316	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$248	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,716,788	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,981,701	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$320,451

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$12

\$108

\$56

General Obligation Debt over EAV:

0.00%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

Amounts

\$

Averages

\$3,146,397

Medians

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Sangamon County

Unit Code: 083/000/00

County: SANGAMON

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$86,576,120

Equalized Assessed Valuation: \$2,867,278,181

Population: 188,951

Employees:

Full Time: 765

Part Time: 92

Salaries Paid: \$28,788,291

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$81,399,732	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$431	\$277	\$260
Revenue Collected During FY 05:	\$73,873,339	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$81,843,085	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$391	\$400	\$394
Per Capita Expenditures:	\$433	\$384	\$376
Revenues over (under) Expenditures:	-\$7,969,746	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	19.32%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,809,147	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$84	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$13,391,515	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$6,957,981	\$7,048,549	\$1,584,136
Per Capita Debt:	\$37	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Schuyler County**

Unit Code: **084/000/00** County: **SCHUYLER**

Fiscal Year End: **11/30/2005**

Accounting Method: **Combination**

Appropriation or Budget: **\$6,007,649**

Equalized Assessed Valuation: **\$69,732,038**

Population: **7,189**

Employees:

Full Time: **38**

Part Time: **5**

Salaries Paid: **\$1,454,886**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,434,638	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$478	\$443	\$379
Revenue Collected During FY 05:	\$3,186,091	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$3,363,630	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$443	\$533	\$529
Per Capita Expenditures:	\$468	\$520	\$495
Revenues over (under) Expenditures:	-\$177,539	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	96.83%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,257,099	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$453	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,517,045	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$740,054	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$85,861	\$154,700	\$34,641
Per Capita Debt:	\$12	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Scott County**

Unit Code: **085/000/00** County: **SCOTT**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,814,016**

Equalized Assessed Valuation: **\$51,338,308**

Population: **5,644**

Employees:

Full Time:	70
Part Time:	28
Salaries Paid:	\$2,205,792

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,493,477	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$619	\$443	\$379
Revenue Collected During FY 05:	\$3,211,378	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,913,510	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$569	\$533	\$529
Per Capita Expenditures:	\$516	\$520	\$495
Revenues over (under) Expenditures:	\$297,868	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	131.85%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$3,841,345	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$681	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,932,371	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$908,978	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$50,000	\$154,700	\$34,641
Per Capita Debt:	\$9	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$835,512	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$148	\$16	\$
Revenue Collected During FY 05:	\$2,495,330	\$216,129	\$
Expenditures During FY 05:	\$2,566,707	\$218,825	\$
Per Capita Revenue:	\$442	\$38	\$
Per Capita Expenditures:	\$455	\$39	\$
Operating Income (loss):	-\$71,377	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	29.77%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$764,135	\$86,952	\$
Per Capita Ending Retained Earnings:	\$135	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Shelby County

Unit Code: 086/000/00 **County:** SHELBY

Fiscal Year End: 8/31/2005

Accounting Method: Cash With Assets

Appropriation or Budget: \$8,783,671

Equalized Assessed Valuation: \$311,870,046

Population: 22,893

Employees:

Full Time:	75
Part Time:	6
Salaries Paid:	\$2,970,326

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,818,917	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$254	\$277	\$260
Revenue Collected During FY 05:	\$7,856,808	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$8,030,056	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$343	\$400	\$394
Per Capita Expenditures:	\$351	\$384	\$376
Revenues over (under) Expenditures:	-\$173,248	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	90.51%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,268,103	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$317	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$206,862	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$7,229,102	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$365,821	\$7,048,549	\$1,584,136
Per Capita Debt:	\$16	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **St. Clair County**

Unit Code: **088/000/00** County: **ST. CLAIR**

Fiscal Year End: **12/31/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$204,252,674**

Equalized Assessed Valuation: **\$2,884,869,811**

Population: **261,941**

Employees:

Full Time:	872
Part Time:	160
Salaries Paid:	\$33,631,459

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$119,518,745	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$456	\$277	\$260
Revenue Collected During FY 05:	\$86,540,783	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$74,472,981	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$330	\$400	\$394
Per Capita Expenditures:	\$284	\$384	\$376
Revenues over (under) Expenditures:	\$12,067,802	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	189.35%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$141,016,326	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$538	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$66,746,215	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$85,839,682	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$124,722,528	\$7,048,549	\$1,584,136
Per Capita Debt:	\$476	\$108	\$56
General Obligation Debt over EAV:	0.58%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$150,246,002	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$574	\$30	\$
Revenue Collected During FY 05:	\$1,953,031	\$1,748,403	\$
Expenditures During FY 05:	\$15,322,556	\$1,924,829	\$
Per Capita Revenue:	\$7	\$35	\$
Per Capita Expenditures:	\$58	\$35	\$
Operating Income (loss):	-\$13,369,525	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	956.23%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$146,518,328	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$559	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: **Stark County**

Unit Code: **087/000/00** County: **STARK**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,389,525**

Equalized Assessed Valuation: **\$91,468,551**

Population: **6,332**

Employees:

Full Time: **27**

Part Time: **10**

Salaries Paid: **\$888,329**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,638,451	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$259	\$443	\$379
Revenue Collected During FY 05:	\$2,408,525	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,666,470	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$380	\$533	\$529
Per Capita Expenditures:	\$421	\$520	\$495
Revenues over (under) Expenditures:	-\$257,945	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	52.96%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$1,412,273	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$223	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$500,175	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$912,098	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$40,321	\$154,700	\$34,641
Per Capita Debt:	\$6	\$23	\$5
General Obligation Debt over EAV:	0.00%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Stephenson County**

Unit Code: **089/000/00** County: **STEPHENSON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,159,738**

Equalized Assessed Valuation: **\$565,932,689**

Population: **48,979**

Employees:

Full Time:	260
Part Time:	70
Salaries Paid:	\$10,206,537

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,234,599	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$148	\$277	\$260
Revenue Collected During FY 05:	\$21,480,538	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$21,049,518	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$439	\$400	\$394
Per Capita Expenditures:	\$430	\$384	\$376
Revenues over (under) Expenditures:	\$431,020	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	31.26%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$6,580,794	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$134	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$297,921	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,549,271	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$9,606,184	\$7,048,549	\$1,584,136
Per Capita Debt:	\$196	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$850,966	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$17	\$30	\$
Revenue Collected During FY 05:	\$6,560,681	\$1,748,403	\$
Expenditures During FY 05:	\$6,735,125	\$1,924,829	\$
Per Capita Revenue:	\$134	\$35	\$
Per Capita Expenditures:	\$138	\$35	\$
Operating Income (loss):	-\$174,444	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	10.11%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$681,235	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$14	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Tazewell County

Unit Code: 090/000/00 County: TAZEWELL

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$49,790,659

Equalized Assessed Valuation: \$1,809,985,306

Population: 125,000

Employees:

Full Time:	360
Part Time:	30
Salaries Paid:	\$14,858,402

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$26,634,718	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$213	\$277	\$260
Revenue Collected During FY 05:	\$36,226,381	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$34,137,897	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$290	\$400	\$394
Per Capita Expenditures:	\$273	\$384	\$376
Revenues over (under) Expenditures:	\$2,088,484	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	84.55%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$28,864,386	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$231	\$303	\$269

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,699,804	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$31,056,318	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$14,892,396	\$7,048,549	\$1,584,136
Per Capita Debt:	\$119	\$108	\$56
General Obligation Debt over EAV:	0.80%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Union County

Unit Code: 091/000/00

County: UNION

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$9,153,998

Equalized Assessed Valuation:

\$127,386,791

Population:

18,202

Employees:

Full Time:

74

Part Time:

22

Salaries Paid:

\$2,969,400

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 05:	\$2,267,318	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$125	\$277	\$260
Revenue Collected During FY 05:	\$7,015,615	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,782,114	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$385	\$400	\$394
Per Capita Expenditures:	\$373	\$384	\$376
Revenues over (under) Expenditures:	\$233,501	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	36.48%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$2,474,164	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$136	\$303	\$269

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$405,737	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$759,639	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,490,000	\$7,048,549	\$1,584,136
Per Capita Debt:	\$82	\$108	\$56
General Obligation Debt over EAV:	1.17%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$779,896	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$43	\$30	\$
Revenue Collected During FY 05:	\$1,198,758	\$1,748,403	\$
Expenditures During FY 05:	\$930,588	\$1,924,829	\$
Per Capita Revenue:	\$66	\$35	\$
Per Capita Expenditures:	\$51	\$35	\$
Operating Income (loss):	\$268,170	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	115.87%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$1,078,276	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$59	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Vermilion County

Unit Code: 092/000/00

County: VERMILION

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$45,140,818

Equalized Assessed Valuation: \$738,986,490

Population: 82,344

Employees:

Full Time: 525

Part Time: 138

Salaries Paid: \$17,415,675

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$21,615,569	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$263	\$277	\$260
Revenue Collected During FY 05:	\$36,668,512	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$30,617,870	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$445	\$400	\$394
Per Capita Expenditures:	\$372	\$384	\$376
Revenues over (under) Expenditures:	\$6,050,642	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	90.74%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$27,783,751	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$337	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,640,949	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$16,800,143	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$4,287,746	\$7,048,549	\$1,584,136
Per Capita Debt:	\$52	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$2,663,265	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$32	\$30	\$
Revenue Collected During FY 05:	\$8,111,154	\$1,748,403	\$
Expenditures During FY 05:	\$8,570,455	\$1,924,829	\$
Per Capita Revenue:	\$99	\$35	\$
Per Capita Expenditures:	\$104	\$35	\$
Operating Income (loss):	-\$459,301	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	24.34%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$2,086,424	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$25	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Wabash County**

Unit Code: **093/000/00** County: **WABASH**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,656,413**

Equalized Assessed Valuation: **\$102,972,815**

Population: **12,570**

Employees:

Full Time:	74
Part Time:	14
Salaries Paid:	\$1,938,143

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,616,880	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$367	\$277	\$260
Revenue Collected During FY 05:	\$6,254,644	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$6,072,876	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$498	\$400	\$394
Per Capita Expenditures:	\$483	\$384	\$376
Revenues over (under) Expenditures:	\$181,768	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	80.95%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,915,874	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$391	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,915,874	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Warren County**

Unit Code: **094/000/00** County: **WARREN**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,013,465**

Equalized Assessed Valuation: **\$210,901,014**

Population: **17,558**

Employees:

Full Time:	65
Part Time:	40
Salaries Paid:	\$1,877,238

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,868,465	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$277	\$277	\$260
Revenue Collected During FY 05:	\$5,574,642	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,897,701	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$317	\$400	\$394
Per Capita Expenditures:	\$336	\$384	\$376
Revenues over (under) Expenditures:	-\$323,059	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	77.33%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,560,631	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$260	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$266,948	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,293,683	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Washington County

Unit Code: 095/000/00

County: WASHINGTO

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$7,735,683

Equalized Assessed Valuation: \$160,267,332

Population: 15,200

Employees:

Full Time: 69

Part Time: 56

Salaries Paid: \$2,797,191

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,449,243	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$622	\$277	\$260
Revenue Collected During FY 05:	\$5,719,942	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,930,471	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$376	\$400	\$394
Per Capita Expenditures:	\$390	\$384	\$376
Revenues over (under) Expenditures:	-\$210,529	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	155.78%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,238,714	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$608	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,238,714	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Wayne County

Unit Code: 096/000/00 County: WAYNE

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$5,355,176

Equalized Assessed Valuation: \$106,862,181

Population: 17,151

Employees:

Full Time:	69
Part Time:	35
Salaries Paid:	\$1,864,093

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,773,808	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$220	\$277	\$260
Revenue Collected During FY 05:	\$5,285,247	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,433,913	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$308	\$400	\$394
Per Capita Expenditures:	\$317	\$384	\$376
Revenues over (under) Expenditures:	-\$148,666	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	67.54%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,670,266	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$214	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,331,464	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$1,369,637	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$296,124	\$7,048,549	\$1,584,136
Per Capita Debt:	\$17	\$108	\$56
General Obligation Debt over EAV:	0.22%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **White County**

Unit Code: **097/000/00**

County: **WHITE**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,971,285

Equalized Assessed Valuation:

\$117,351,677

Population:

15,371

Employees:

Full Time:

72

Part Time:

18

Salaries Paid:

\$2,278,056

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$5,832,718	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$379	\$277	\$260
Revenue Collected During FY 05:	\$6,941,467	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,049,897	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$452	\$400	\$394
Per Capita Expenditures:	\$459	\$384	\$376
Revenues over (under) Expenditures:	-\$108,430	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	78.08%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$5,504,845	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$358	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$4,219,279	\$9,882,029	\$5,864,842



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$270,803	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$18	\$30	\$
Revenue Collected During FY 05:	\$258,942	\$1,748,403	\$
Expenditures During FY 05:	\$300,187	\$1,924,829	\$
Per Capita Revenue:	\$17	\$35	\$
Per Capita Expenditures:	\$20	\$35	\$
Operating Income (loss):	-\$41,245	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	88.64%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$266,083	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$17	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Whiteside County

Unit Code: 098/000/00

County: WHITESIDE

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$25,687,188

Equalized Assessed Valuation: \$705,800,000

Population: 60,653

Employees:

Full Time: 210

Part Time: 93

Salaries Paid: \$9,340,040

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$15,564,702	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$257	\$277	\$260
Revenue Collected During FY 05:	\$24,720,889	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$22,869,510	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$408	\$400	\$394
Per Capita Expenditures:	\$377	\$384	\$376
Revenues over (under) Expenditures:	\$1,851,379	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	76.15%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$17,416,081	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$287	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,288,826	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$8,127,258	\$7,048,549	\$1,584,136
Per Capita Debt:	\$134	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Will County

Unit Code: 099/000/00

County: WILL

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$316,362,103

Equalized Assessed Valuation:

\$42,965,521,703

Population:

642,813

Employees:

Full Time:

1,978

Part Time:

158

Salaries Paid:

\$88,278,300

Blended Component Units

Number Submitted = 1

Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$76,402,031	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$119	\$223	\$234
Revenue Collected During FY 05:	\$222,759,151	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$202,403,426	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$347	\$369	\$360
Per Capita Expenditures:	\$315	\$330	\$321
Revenues over (under) Expenditures:	\$20,355,725	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	45.81%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$92,730,548	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$144	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$79,899,115	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$46,259,742	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$259,867,713	\$214,597,044	\$248,690,612
Per Capita Debt:	\$404	\$372	\$400
General Obligation Debt over EAV:	0.54%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$	\$111	\$65
Revenue Collected During FY 05:	\$	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$	\$35	\$43
Per Capita Expenditures:	\$	\$36	\$41
Operating Income (loss):	\$	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	0.00%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Williamson County**

Unit Code: **100/000/00** County: **WILLIAMSON**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,088,357**

Equalized Assessed Valuation: **\$655,529,622**

Population: **63,617**

Employees:

Full Time:	252
Part Time:	19
Salaries Paid:	\$9,143,450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$12,422,059	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$195	\$277	\$260
Revenue Collected During FY 05:	\$19,688,654	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$18,801,936	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$309	\$400	\$394
Per Capita Expenditures:	\$296	\$384	\$376
Revenues over (under) Expenditures:	\$886,718	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	71.71%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$13,483,294	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$212	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,895,602	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$442,077	\$9,882,029	\$5,864,842



Fiscal Year 2005
FISCAL RESPONSIBILITY REPORT CARD
DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,599,287	\$7,048,549	\$1,584,136
Per Capita Debt:	\$167	\$108	\$56
General Obligation Debt over EAV:	1.32%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Winnebago County

Unit Code: 101/000/00

County: WINNEBAGO

Fiscal Year End: 9/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$248,808,452

Equalized Assessed Valuation: \$3,615,959,899

Population: 278,418

Employees:

Full Time: 1,349

Part Time: 277

Salaries Paid: \$52,063,660

Blended Component Units

Number Submitted = 2

Forest Preserve District

Forest Preserve District - Enterprise

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$74,169,864	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$266	\$223	\$234
Revenue Collected During FY 05:	\$127,145,389	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$99,215,006	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$457	\$369	\$360
Per Capita Expenditures:	\$356	\$330	\$321
Revenues over (under) Expenditures:	\$27,930,383	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	77.35%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$76,747,115	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$276	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$94,827,871	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$46,914,813	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$113,305,051	\$214,597,044	\$248,690,612
Per Capita Debt:	\$407	\$372	\$400
General Obligation Debt over EAV:	0.21%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$14,615,295	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$52	\$111	\$65
Revenue Collected During FY 05:	\$13,796,453	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$15,627,439	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$50	\$35	\$43
Per Capita Expenditures:	\$56	\$36	\$41
Operating Income (loss):	-\$1,830,986	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	97.65%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$15,259,586	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$55	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Woodford County

Unit Code: 102/000/00

County: WOODFORD

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$14,029,403

Equalized Assessed Valuation: \$588,343,312

Population: 36,967

Employees:

Full Time: 110

Part Time: 28

Salaries Paid: \$4,210,066

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$11,516,918	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$312	\$277	\$260
Revenue Collected During FY 05:	\$11,885,075	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$11,108,537	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$322	\$400	\$394
Per Capita Expenditures:	\$300	\$384	\$376
Revenues over (under) Expenditures:	\$776,538	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	111.30%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$12,363,551	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$334	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$13,310,257	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$5,373,092	\$7,048,549	\$1,584,136
Per Capita Debt:	\$145	\$108	\$56
General Obligation Debt over EAV:	0.87%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$